

ID: CCA-920948-08

Number: **200851091**

Office:

Release Date: 12/19/2008

UILC: 6223.00-00

From:

Sent: Tue 9/2/2008 9:48 AM

To:

Cc:

Subject: RE: POA

The POA needs to include the language of Treas. Reg. 301.6223(c)-1(e)(3) or the taxpayer needs to send a statement that the existing power includes such authority.